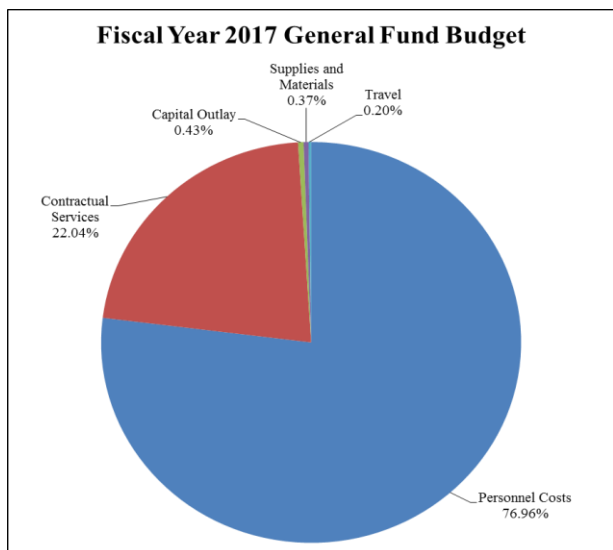


Agency Representation:

Tom Wagner, State Auditor

Tammy Smith, Administrative Auditor

Operating Budget Overview:



General Fund Operating Budget Fiscal Year 2017		
Appropriation	GF	% of Budget
Personnel Costs	\$ 2,147.7	76.96%
Contractual Services	615.2	22.04%
Capital Outlay	11.9	0.43%
Supplies and Materials	10.4	0.37%
Travel	5.5	0.20%
Total	\$ 2,790.7	100.00%

Statewide Strategic Questions:

1. What are the priority areas of services for your organization?
2. What are your performance targets and outcomes for each program?
3. What is the role of technology in process improvement or service improvement for the next 3-5 years?
4. Are there any issues brewing that may result in cost drivers over the next 5 years?

Base Budget Review Questions:

1. Discuss Vacant Positions
 - a. Specify the duration of the vacancy.
 - b. Specify the time frame for filling any vacant positions.
 - c. Justify the rationale of why vacant position(s) can or cannot be eliminated.
2. Discuss Filled Positions
 - a. Is there adequate funding for all filled positions? Do you have annual savings associated personnel costs?
 - b. Are filled positions necessary to the essential/critical functions of your department?

- c. Discuss any changes to positions (new, deleted, and funding changes across all funds).
- d. If your department utilizes overtime, has an assessment been completed regarding any need for additional resources to minimize overtime utilization?

3. Contractual Services

- a. How many contractual employees have you retained annually? What are their job functions? Have you completed a cost/benefit analysis regarding whether this is more efficient than employing additional staff?
- b. Specify vendor name, length of contract, amount, purpose, and any monitoring of performance measures or outcomes.

4. Tuition Reimbursement – page 2

- a. The base budget review document for your agency explains that AOA has made adjustments to its tuition reimbursement policy. Can you explain those details?
- b. Also, please detail why tuition reimbursement has not been completely eliminated or phased out once the personnel currently using the funding have completed their coursework. Can you describe your future plans regarding this program?